



## APPLICATION FOR ARIZONA CPA CERTIFICATE

### 1. APPLYING FOR (Check one):

- ☐ **Certificate by Examination\*** - You passed the AICPA CPA examination in Arizona and are not registered or licensed in another state. (A.R.S. § 32-721)
- ☐ **Certificate by Examination (Grade Transfer)\*** - You passed the AICPA Uniform CPA examination in another state, taking and passing all four parts within the conditioning period and according to the requirements as outlined in A.A.C. R4-1-229 & A.R.S. § 32-723(G) and are not actively registered in another state. (A.R.S. § 32-721)
- ☐ **Certificate by Reciprocity** - You hold active certification or license in another state, and took the AICPA CPA exam as described above. Self-employment may be used for this requirement with submission of three client letters attesting to your services. (ARS § 32-724 and R4-1-342 & 229.) Do not use this form if you are applying under ARS § 726 Substantial Equivalency. **Pursuant to ARS § 32-747**, each reciprocity candidate is reminded they **cannot hold themselves out as a CPA in the state of Arizona** until after 1) their application has been approved by the Arizona State Board of Accountancy, and 2) they have completed the initial certification registration process.

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\* Cannot use self-employment as part of two-year qualifying accounting experience.

### 2. PERSONAL DATA

Full Name: \_\_\_\_\_ Mr. Mrs. Ms. Miss (circle one)

Residence Address: \_\_\_\_\_ Res. Phone: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Social Security #: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Date of Birth: \_\_\_\_\_ Birthplace: \_\_\_\_\_

*Name desired on Certificate:* \_\_\_\_\_

(This is the name that you must use when using the CPA designation)

Name of Current Employer: \_\_\_\_\_

Business Address: \_\_\_\_\_ Cell or Bus. Phone: \_\_\_\_\_ Ext \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Email (optional): \_\_\_\_\_ Indicate ☐ business or ☐ personal e-mail

### 3. EXAMINATIONS COMPLETED (Please submit verification)

AICPA CPA Examination: Date \_\_\_\_\_ State \_\_\_\_\_

AICPA Ethics (not required for reciprocity candidates): Date \_\_\_\_\_ (home study order form enclosed)

#### 4. EDUCATION

- Submit official transcripts from all colleges/universities attended. (ARS § 32-721) Ordering form is provided in packet.
- If you applied for the Arizona AICPA examination within the past five years you do not need to submit transcripts.
- Only credits from the original college/university will be considered.
- Education taken or completed outside the U.S. requires *course by course* evaluation by Educational Credential Evaluators, Inc. To request the ECE form, contact ECE @ [www.ece.org](http://www.ece.org) or call (602) 364.0804.

College or University

State

Dates Attended/Graduated

Degree

#### 5. CERTIFICATE OR LICENSE TO PRACTICE ACCOUNTING

Please list all accounting certificates or licenses issued to you and current status.

Certificate/License #

State Issued\*

Issue Date

Status

**\*Verification of Certificate or License To Practice is required from each state. See enclosed form.**

#### 6. REFERENCES (not required for reciprocity candidates)

Please provide *five reference letters* using the following criteria:

- You have known the person for at least three years, and you are not related.
- You have no financial or business relationship with a reference except clients or supervisors, past or present.
- No more than two references may be from current co-workers (working for the same firm as you).
- At least one reference must be from a currently registered/certified accountant. This reference must attest both to your integrity and professional qualifications and must be submitted in an envelope sealed by the referent.

References must include current addresses in the letter. Please list your references below:

Name \_\_\_\_\_ Years known \_\_\_\_\_

Name \_\_\_\_\_ Years known \_\_\_\_\_

Name \_\_\_\_\_ Years known \_\_\_\_\_

Name \_\_\_\_\_ Years known \_\_\_\_\_

Name \_\_\_\_\_ Years known \_\_\_\_\_

## 7. PERSONAL HISTORY / WORK EXPERIENCE

Please describe below the work or education activities that you have had for the past ten years, or since you graduated from high school, whichever is the shorter period. You must provide verification of all employment and schooling during this period.

For qualifying experience under ARS § 32-721(A)(4), you must submit one or more Certificates of Experience (COE). If your supervisor was a CPA, provide license verification; if not a CPA, provide a resume and description of experience. Company letterhead listing **month/year dates of employment** and nature of duties is necessary for other employment.

Transcripts must be used to document education during this period.

If you were self-employed, include a statement of services you performed and dates. Self-employment cannot be used as qualifying experience for applications through examination or grade transfer. Include periods of unemployment on this form.

Part-time work may also be included as long as the COE lists average number of hours worked bi-weekly. The COE(s) must be submitted in your application package in an envelope sealed by the supervisor(s).

### HISTORY/BACKGROUND (10 years or since graduation from high school)

Employer/School Attended

Address/State

Dates From/To

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## 8. GENERAL QUESTIONS

- A. Have you previously filed an application with the Arizona Board? ☐ Yes ☐ No If yes, when?  
\_\_\_\_\_
- B. Have you applied for or taken the CPA exam in Arizona under another name? ☐ Yes ☐ No  
If yes, what name? \_\_\_\_\_
- C. Were you in the military service? ☐ Yes ☐ No If yes, please submit a copy of your DD-214, discharge.
- D. Have you ever:
1. Been denied any professional certification? ☐ Yes ☐ No
  2. Had disciplinary action by a Board or Commission for violations of ethics, rules, regulations or professional standards taken against you? ☐ Yes ☐ No
  3. Had your license, certification, registration, membership or authority to practice as a CPA cancelled, denied, revoked, limited or suspended, or are you currently the subject of any complaint, investigation or disciplinary action by any other state, foreign country, the federal securities exchange commission, PCAOB or any other governmental body or agent for any cause other than failure to pay license or registration fees? ☐ Yes ☐ No
  4. Been charged with, convicted of or pled nolo contendere (no contest) to any criminal offense (felony, misdemeanor or undesignated, including drug or alcohol-related offenses), other than minor traffic violation, in any state or federal court. ☐ Yes ☐ No

5. Been or are you currently a defendant in any type of civil or administrative action related to the practice of accounting, or in which allegations of accounting violations, dishonesty, fraud, misrepresentation or breach of fiduciary have been made? ☐ Yes ☐ No
6. Voluntarily surrendered, allowed to lapse, canceled or resigned your license, certificate, registration, membership or authority to practice as a CPA in lieu of disciplinary proceedings or sanctions of any kind by any other state or foreign country? ☐ Yes ☐ No

(Note: If your answer is "Yes" to D. 1-6, please provide an attached document with a detailed explanation including date(s) of action, nature of charge(s), sentence or terms, location and name of court or agency .

**Include copies of police reports & court records indicating resolution.**

7. Are you a U.S. Citizen? ☐ Yes ☐ No If not, what is your immigration status? \_\_\_\_\_

## 9. AUTHORIZATION FOR RELEASE OF INFORMATION

In connection with my application, I hereby authorize the Arizona Board of Accountancy and the Attorney General of the State of Arizona to examine or receive copies of my records maintained by the U.S. Armed Forces, the Federal Bureau of Investigation, the Arizona Department of Public Safety, other state and Federal agencies, colleges, universities, boards of education, banks or credit agencies, in the same manner or to the same extent as if I, personally, applied for them. I hereby authorize such records to be furnished or disclosed in accordance with any request made by the Board or on behalf of the Attorney General of Arizona.

I also agree to appear in person, if requested, at a time and place determined by the Board to provide any additional information that is required of me for the purpose of aiding the members of the Board in determining my qualifications as submitted on this application.

I have reviewed the relevant statutes and rules that apply to this application, and I understand and comply with them. I have completed Sections 1 through 8 of this application and affirm the truthfulness of the information provided, including additions and attachments.

I understand that in the event my public accountant certification is suspended or revoked by the Arizona Board of Accountancy, I will surrender the certificate to the Board.

Under penalty of perjury, I declare and affirm that the statements made in this application, including accompanying statements, transcripts and other information are true, complete and correct, and I have not omitted information that might have a bearing on this application.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date of Signature

State of \_\_\_\_\_

County of \_\_\_\_\_

Subscribed and sworn to before me by the said \_\_\_\_\_. This \_\_\_\_ day of \_\_\_\_\_,  
20 \_\_\_\_\_.  
(Applicant)

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Date Commission Expires